IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE THIRTY FIRST DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 24061 of 1995

Between:

Sailaja Video Theatre rep. by K. Neelakanteswara Reddy, Proprietor
R/o Guntakal, Ananthapur Dist.

..... PETITIONER

AND

1 The Appellate Dy. Commissioner of Entertainment, Kurnool, Kurnool Dist.
2 Deputy Commercial Tax Officer, Guntakal, Ananthapur Dist.
3 Assistant Commercial Tax Officer, Guntakal, Ananthapur Dist.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate writ, order or direction, declaring the notice of the 2nd respondent in Rc.No.12/94, dt: 10-10-1995 as illegal, null and void.

Counsel for the Petitioner:MR.S.DWARAKANATH.

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court at admission stage made the following :

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ORDER : (per Sri Bilal Nazki, J)

Heard learned Counsel for the parties. With their consent the writ petition is disposed of at this stage.

The main challenge to the impugned demand notice was that the A.P.Entertainment Tax Act, 1939 has no application in view of the promulgation of A.P.Exhibition of Films on Television Screen through Video Cassette Recorders (Regulation) Act, 1993. This question has already been decided by this Court in the case of *V.Vijay Kumar & others Vs. Commercial Tax Officer-II & others*, which goes against the petitioner, therefore this Writ Petition has to be dismissed and it is accordingly dismissed.

However, learned Counsel for petitioner submits that against certain assessments, appeals are pending before appellate authorities. We make it clear that dismissal of this Writ Petition would have no bearing on the appeals pending, which may be decided on merits. No costs.

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(BILAL NAZKI, J)

31st August, 2004.

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(S.ANANDA REDDY, J)

ajr

To

1 The Appellate Dy. Commissioner of Entertainment, Kurnool, Kurnool Dist.
2 Deputy Commercial Tax Officer, Guntakal, Ananthapur Dist.
3 Assistant Commercial Tax Officer, Guntakal, Ananthapur Dist.

4 Two C.Cs. to the GP for Commercial Taxes, High Court buildings, Hyderabad

(O.U.T)

5 Two C.D. copies.